IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

INCOME TAX APPEAL NO.972 OF 2004

The Commissioner of Income Tax-III .. Appellant.
Versus
M/s.Shapoorji Pallonji & Co. .. Respondent.

Mr.Vimal Gupta for the appellant.
Mr.A.K. Jasani for the respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 8TH OCTOBER, 2007.

P.C. :

1. The I.T.A.T. in the impugned order has followed its earlier order in ITA No.1022/M/1996 decided on 16/1/2003. That was the subject matter of an appeal before this Court in Income Tax Appeal No.416 of 2004. The learned Bench of this Court relied on the case of M.V. Sonvala V/s. Commissioner of Income Tax reported in 177 I.T.R. 246 and found that considering the aforesaid Judgment, the question of law would not arise.

2. Considering that the question of law has been dealt by the order of this Court in Income Tax Appeal No.416 of 2004, the question of law would not arise and consequently the appeal is dismissed.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)